UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
	X
IN RE:	
L&L WINGS, INC.,	Chapter 11
Debtor.	v
MARCO DESTIN, INC., PANAMA SURF & SPORT, INC., E&T, INC.,	<sup></sup> -
Appellants,	
v.	No. 22-CV-4058-LTS
L&L WINGS, INC.,	
Appellee.	Y
	<u>Order</u>

The Court has received the parties' briefs in this appeal of an April 7, 2022 bankruptcy court order sustaining Appellee's claim objection and disallowing Appellants' claim. (Docket entry nos. 10, 14-15, 23.) Appellants filed their proof of claim in the bankruptcy court on November 29, 2021, and principally sought relief from a settlement order and judgment entered by the U.S. District Court for the Southern District of New York on February 15, 2011, in L&L Wings, Inc. v Marco-Destin, Inc., No. 07-CV-4137-BSJ-GWG. (See Appellants' App'x at 337-404.) Because Appellant's claim below sought to set aside a judgment of an Article III tribunal, the Court is inclined to treat the bankruptcy court's order disallowing the claim as proposed findings of fact and conclusions of law.

Appellant is directed to serve copies of this Order on all parties to the contested matter involving the debtor's objection to claim number 112 in the bankruptcy case, and file

proof of service on this docket within seven (7) days of the date hereof. The provisions of

Federal Rule of Bankruptcy Procedure 9033(b), (c), and (d) shall apply, except that objections

and responses thereto must be filed with the district court clerk, and any applications for

extension of time must be directed to the undersigned. For purposes of Federal Rule of

Bankruptcy Procedure 9033(b), the date of service of this Order shall be deemed the date on

which the party is served with a copy of the proposed findings of fact and conclusions of law, and

the time interval within which serve and file objections and responses thereto is modified from

fourteen (14) days to twenty-one (21) days.

Any arguments concerning the authority of a bankruptcy court to issue a final

order resolving a claim that collaterally attacks a judgment issued by an Article III tribunal may

be included in any objections briefing and responses thereto.

SO ORDERED.

Dated: New York, New York

February 6, 2023

/s/ Laura Taylor Swain LAURA TAYLOR SWAIN

Chief United States District Judge

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VERSION FEBRUARY 6, 2023